



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 1-2003

Certificate Renewals to be Mailed in February

In late February, the Board will mail certificate renewal forms to licensees. By reading the instructions enclosed with the renewal form and by following the checklist below, you can ensure that your completed renewal form is received by the Board prior to July 1, 2003.

Certificate Renewal Checklist

- **Does the Board have your correct mailing address and telephone number?**

Pursuant to 21 NCAC 8J .0107, all certificate holders must notify the Board in writing (via fax, e-mail, or postal service) within 30 days of any change in address, phone number, or business location.

For your convenience, a "Notice of Address Change" is printed on the back page of each issue of the *Activity Review*.

- **Did you follow the renewal form instructions and properly complete each section of the form?**

Usually, renewal forms can be processed without any problem. However, because the renewal form is considered a legal document, the Board staff cannot insert missing information, correct inaccurate information, or process a form that has not been signed by the licensee. Consequently, the form must be returned to you for correction or completion.

- **Did you accurately compute and report your CPE hours?**

Active certificate holders who were licensed prior to March 31, 2002, must

have completed at least 40 hours of CPE in 2002 to meet the renewal requirement.

Certificate holders who were licensed between April 1, 2002 and June 30, 2002, must have completed at least 30 hours of CPE; certificate holders licensed between July 1, 2002, and September 30, 2002, must have completed at least 20 hours of CPE; and certificate holders licensed between October 1, 2002, and December 31, 2002, must have completed at least 10 hours of CPE prior to December 31, 2002.

Certificate holders licensed after January 1, 2003, are not required to report any CPE on this renewal form; however, they are required to earn CPE credits in 2003 to be reported on the 2004 renewal form.

Licensees affirm their CPE compliance by marking the appropriate box in Section II, "Continuing Professional Education (CPE) Compliance Information," and then tally their CPE credit hours in Section III, "Report of CPE Credit Hours."

Licensees should retain documentation of their participation in CPE courses for at least four years after the end of the license year.

- **Did you enclose the \$50.00 renewal fee with your form?**

You may pay the annual renewal fee by check (made payable to the NC State Board of CPA Examiners) or you may pay the fee using your Visa or MasterCard—instructions for paying

the renewal fee by credit card are included with the renewal form.

The Board cannot cash a check which is made payable to another entity, such as the NCACPA, therefore, the accompanying renewal form cannot be processed because it is considered incomplete.

If a check fails to clear the bank or if a Visa or MasterCard charge is not approved by the issuing financial institution, the renewal form is considered incomplete and will be returned to you.

- **Did you use the business reply envelope to file your renewal form?**

The Board includes a business reply envelope with each license renewal. Using the business reply envelope not only saves you money, but also reduces the chance that your renewal will get lost in the mail.

Certificate Renewal
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www.state.nc.us/cpabd

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Disciplinary Actions

Zachariah Hampton Howerton, III
#14808
Greensboro, NC 11/18/02

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 18, 2002, that:

FINDINGS OF FACT

1. The hearing was properly noticed pursuant to NCGS 150B-38(b)(c) and 21 NCAC 8C .0103.
2. Respondent was not present at the Hearing and was not represented by counsel.
3. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
4. In January of 2001, Board staff sent, via first-class mail, Respondent's 2001-2002 individual certificate renewal to his last known business address.
5. Subsequently, Respondent was randomly selected, pursuant to 21 NCAC 8G .0405, for an audit of 2000 Continuing Professional Education (CPE). On April 16, 2001, Board staff sent a letter, via first-class mail, to Respondent's last known business address requesting specific CPE audit information to be provided to the Board office by May 31, 2001.
6. On August 6, 2001, the Board office received Respondent's 2001-2002 Individual Certificate Renewal. However, despite the Board's previous audit request, no list of Respondent's CPE courses and no certificates of completion/proofs of attendance accompanied Respondent's Renewal.
7. On August 14, 2001, Board staff sent, via certified/return receipt mail, a letter to Respondent's last known business

address requesting, by August 31, 2001, a list of Respondent's CPE courses and the certificates of completion/proofs of attendance for Respondent's CPE courses. Respondent signed for and received the certified/return receipt mail on August 15, 2001. Respondent did not respond nor otherwise comply with this request.

8. On October 30, 2001, the Board's Executive Director telephoned Respondent's home and left a message with Respondent's spouse for Respondent to call the Executive Director.

9. On October 31, 2001, Respondent returned the Executive Director's telephone call and made representations regarding various reasons for Respondent's failure to provide the requested list of CPE courses and certificates of completion/proofs of attendance. Respondent stated that the requested information would be mailed to the Board in the near future.

10. Despite Respondent's assurance that the requested information would be mailed, the Board office did not receive the requested list of CPE course and certificates of completion/proofs of attendance.

11. Board staff again attempted to contact Respondent on March 8, 2002, by first class mail and again on April 12, 2002, by certified/return receipt mail sent to Respondent's last known home address Consent Orders attempting to resolve this matter.

12. On July 23, 2002, the Board approved a Notice of Hearing to be issued to Respondent. On July 24, 2002, said Notice was mailed via certified/return receipt to Respondent's last known home address.

13. After delivery attempts on three (3) dates, the United States Postal Service returned said Notice marked as "unclaimed."

14. On September 23, 2002, the Board approved a revised Notice of Hearing to be issued to Respondent. On September 24, 2002, said Notice was sent via Federal Express to Respondent's last known home address.

15. On September 25, 2002, a representative of Respondent signed for and accepted delivery of the Board's Notice of Hearing. (Exhibit 1)

16. As of the date of this Hearing, Respondent has failed to provide the Board with the information as repeatedly requested by Board staff.

CONCLUSIONS OF LAW

17. Respondent's actions and failures to act as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8G .0406(a), 8N .0201, 8N .0202(b)(4), 8N .0203(b)(1), and 8N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of six (6) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Zachariah Hampton Howerton, III, is hereby permanently revoked.

William K. Neighbors, Jr. #2469
William K. Neighbors, Jr., CPA, P.A.
Benson, NC 11/18/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. William K. Neighbors, Jr. ("Respondent") is the holder of North Carolina certificate number 2469 as a Certified Public Accountant.
2. Respondent is the President of William K. Neighbors, Jr., CPA, P.A. (hereafter "Respondent firm") which is a licensed certified public accounting firm in North Carolina.
3. During the period 1990 through 1996, Respondent failed to file and pay State income taxes by the April 15 deadline. Respondent did file extensions for the years 1990 through 1996 by the October 15 extension deadline, but failed to pay the taxes by the extension deadline.
4. In December of 2001, Respondent was informed by the North Carolina

Department of Revenue that he owed \$66,118.11 in taxes, interest, and penalties.

5. During the period 1988 through 1998, Respondent failed to timely pay Federal income taxes. Respondent, on behalf of Respondent firm, failed to pay payroll taxes for the periods ending June 30, 1990; September 30, 1990; September 30, 1992; December 31, 1992; June 30, 1993; September 30, 1993; September 30, 1994; December 31, 1994; June 30, 1996; September 30, 1996; December 31, 1996; March 31, 1997; June 30, 1997; and September 30, 1997.

6. Respondent owed the Internal Revenue Service (IRS) \$177,108.70 in Federal taxes, interest, and penalties; and \$40,743.19 payroll taxes for the periods referenced in Finding of Fact #5. In February of 2001, the IRS accepted \$61,000.00 as payment in full of Respondent's Federal and payroll tax liabilities.

7. Prior to and during the relevant period of time, Respondent encountered significant personal and medical hardships beyond his control that somewhat mitigate the filing and payment failures described above in Findings of Fact #3, #5, and #6.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), .0207, and .0208(b).

BASED ON THE FOREGOING and in lieu of further proceedings under

21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for five (5) years; however, said suspension is stayed upon the conditions that:

(a) Respondent shall voluntarily surrender his North Carolina CPA certificate to the Board effective upon approval by the Board of this Consent Order; and,

(b) Respondent shall not apply for reinstatement or reissuance of his CPA certificate.

Donna M. Moffett #26265
Mooreville, NC 11/18/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26265 as a Certified Public Accountant.

2. An employee of Respondent's CPA firm filed complaints with the United States Department of Labor (Department of Labor) and with the North Carolina State Board of CPA Examiners (Board) alleging Respondent's failure to forward contributions withheld from July 2000 through October 2000 from the employee's pay to the employee's 401(k) Plan.

3. The Department of Labor's investigation established that Respondent "may have violated" her "fiduciary obligations" to the 401(k) Plan and "may have violated several provisions of ERISA.

4. In a letter dated January 31, 2002, a representative of the Department of Labor informed Respondent of the Department of Labor's finding that, since January 2, 1998, Respondent had withheld contributions from employees' pay but had failed to forward certain contributions to the 401(k) Plan in a timely manner. In this letter, the Department of Labor also informed Respondent as to the monies that the Department of Labor determined were owed to the 401(k) Plan.

5. Sometime after February 5, 2002, and before June 6, 2002, Respondent remitted to the 401(k) Plan "delinquent contributions of \$4,279.17 and lost earnings on untimely contributions of \$2,732.21."

6. In a letter dated June 6, 2002, a representative of the Department of Labor informed Respondent that, since Respondent had "taken the corrective actions detailed" in the Department of Labor's January 31, 2002, letter, the Department of Labor would "take no further action with respect to these matters."

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203(b)(1), and .0204(a).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for one (1) year; however, said suspension is stayed.

2. Respondent's certificate shall be placed on probationary status for one (1) year.

3. Respondent agrees that failure to timely comply with all accountancy statutes and rules during the one (1) year probationary period shall be deemed sufficient grounds for active imposition of the one year (1) suspension of Respondent's license in addition to any other discipline as assessed for the future violation.

Certificate Forfeitures

On August 7, 2002, the following North Carolina CPA certificates were forfeited for failure to file the certificate renewal form as required by North Carolina General Statute 93-12(15). As of the December 17, 2002, Board meeting, these individuals had not reinstated or filed applications for reinstatement:

Deborah Eileen M. Ally	18620	Miami Lakes, FL
Robert C. Anderson	21169	Winston Salem, NC
James C. Bachelidor	28824	Charlotte, NC
Renee Affolter Baki	28478	Huntersville, NC
Antoine Darnell Beck	27664	Cary, NC
Robert Carl Bicksler	20337	Islamorada, FL
Kay Elaine Bishop	12981	Reidsville, NC
William Edwin Boone	22846	Huntersville, NC
Benjamin Asher Brinson	9455	Tarboro, NC
Thurman L. Brooks	28515	St. Louis, MO
Craig Alan Busch	25073	Charlotte, NC
Russell Alan Clemmer	28519	Ishpeming, MI
Matthew Robert Corley	28392	Charlotte, NC
Rebecca Ann Cranwell	14923	Knoxville, TN
Amanda Michelle Croston	28746	Piedmont, NC
Christopher W. Dixon	24110	Orangeburg, SC
Leslie Hardin Dowaschinski	25641	San Francisco, CA
Kenneth Haywood Eidson	3336	Greensboro, NC
Beth Isackson Enriquez	20671	Falls Church, VA
Patricia Sanders Griffin	17232	Huntersville, NC
Edward Dudley Gunter,	22580	Miami, FL
John Benjamin Herron, Jr.	27978	Charlotte, NC
Barbara M. Hill	26024	Buford, GA
Melvin Maurice Hodges	22052	Richmond, VA
Frank Steven Horsley	10770	Kiawah Island, SC
Gary Allen Hotchkiss	7576	Irving, TX
Mary Robertson Hultquist	22642	Mitchellville, MD
Sandra S. Hutchison	20260	Torrington, CT
Richard Sterling Ingram, Jr.	16111	Goldsboro, NC
Victoria Lorraine Johnson	27625	Cambridge, MA
Howard R. Jones, Jr.	25148	Charlotte, NC
Robert David Jones, Jr.	17965	Atlanta, GA
Teraesa Whitley Jones	18709	Archdale, NC
Monther K. Jubran	27846	San Jose, CA
Gaylon Everette King	25699	Phoenix, AZ
Ronald Anthony Kingsley	20051	Flat Rock, NC
Stephen Winston Madison	27630	Jamestown, NC
Brian L. Mattison	27797	San Francisco, CA
Daniel Leland Miller	27694	St. Louis, MO
Sam Roy Morgan, Sr.	1244	San Angelo, TX
Janet Lynn Nicoll	25530	Atlanta, GA
Joseph Nix	18145	Raleigh, NC
Michael Patrick Norton	22097	Norfolk, VA
Josef Frederick Pauli	28805	Marvin, NC
Mrs. Karen Thomas Pope	13525	Pensacola, FL
Samuel Reynders	27274	Raleigh, NC
David Jackson Reynolds	13822	N. Wilkesboro, NC
Cynthia Sue Samuels	20076	Panama City Beach, FL
Douglas Alan Schrifft	27168	Charlotte, NC
Mark Thomas Shrekast	26556	Charlotte, NC
Steven W. Surbaugh	28195	Atlanta, GA
Gary Vinson Sutton	25268	Greenville, SC
Brady L. Teague	22641	Charlotte, NC
Leslie Michelle Vass	27911	Washington, DC
Craig Austin Westbay	26845	Ladue, MO
Jeffrey Mark Wolens	27099	Charlotte, NC
Jennifer Rebecca Wynne	27875	Boston, MA

Certificate Renewal from front

Licensees who do not submit a properly completed renewal form and the renewal fee of \$50.00 prior to July 1, 2003, will receive a Letter of Demand from the Board.

Failure to submit the completed forms within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's certificate.

Upon forfeiture, the individual is no longer considered a CPA; he or she may not use the CPA title; and he or she must return the actual CPA certificate to the Board within fifteen (15) days.

If you do not receive a renewal form by April 15, 2003, please contact Alice G. Steckenrider at (919) 733-1422 or alicegst@bellsouth.net so a duplicate form can be mailed or faxed to you.

If you have questions about the renewal process or form, please contact Buck Winslow at (919) 733-1421 or buckwins@bellsouth.net.

Conditional Status - Second Offense

Pursuant to 21 NCAC 8G.0406(b)(2), the following licensees were assessed a \$100.00 civil penalty and their certificates were placed on conditional status for the second occurrence within a five calendar year period of failing to complete the CPE requirement by the December 31, 2001, deadline, but completing the CPE requirement by the June 30, 2002, certificate renewal deadline:

William Blaine Allen, #12917	Lawrenceville, GA
Ronnie Gray Ashby, #6988	Tupelo, MS
Brian Thomas Atkinson, #20456	Charlotte, NC
James Bryant Baker, #13031	Dalton, GA
Heidi Marianne Barringer, #14408	Charlotte, NC
Amy S. Davis, #19084	Raleigh, NC
Daniel George Gibson, #14089	Armonk, NY
Marriner Dail Hardison, Jr., #16445	Wilson, NC
Cindy Jordan Harrell, #21849	Hobbsville, NC
Robert Hicks, #17507	Raleigh, NC
Albert Jack Jacobson, #934	Greensboro, NC
Albert James Laughy, Jr., #18614	Willard, NC
Max Charles Miller, #17816	Forest Park, GA
Kim Smithy Moehler, #24553	Lake Worth, FL
Joseph McDonald Sanders, IV, #14019	Arlington, VA
David Benjamin Spencer, #21541	West Chester, OH
Terence B. Stanaland, #20675	Greensboro, NC
Robert C. Taylor, Jr., #21643	Harrells, NC
J. Cameron Terry, #14351	Dallas, TX
Jane Anne Triska, #26390	Graham, NC
Mark Edward Trivette, #23276	Atlanta, GA
Bobby Dale Walker, #23865	Shelby, NC
William Vaughn Ward, #25737	Washington, NC

Conditional Status

The following North Carolina CPA certificates were placed on conditional status for failure to complete the Continuing Professional Education (CPE) requirement by the December 31, 2001, deadline, but did complete the CPE requirement by the June 30, 2002, certificate renewal deadline [21 NCAC 8G .0406(b)(1)]:

Timothy Merrick Albury, #21875	Raleigh, NC	Ann Astin Hardin, #11982	Matthews, NC	Dolly Dillehay Parker, #16802	Durham, NC
Linda June Anderson, #28477	Huntersville, NC	June P. Hassett, #19705	Charlotte, NC	Donna Lee Passal, #16585	Danbury, VA
Paul Rogers Anderson, #20598	Nashville, TN	Kathryn Patricia Higgins, #19236	Huntersville, NC	John Frederick Peterson, #28061	Columbia, SC
Rebecca Howell Artz, #26018	Burlington, NC	Steven C. Hile, #27619	Knoxville, TN	Phillip Francis Petros, #28492	Spartanburg, SC
Michael Ray Babb, #21115	Charlotte, NC	Nicole Johnson Hinton, #24997	West New York, NJ	Robert Jackson Petty, #27745	High Point, NC
Robert Wilton Barrett, Jr., #16699	Irving, TX	Lynn Bryan Hobgood, #18382	Cedar Grove, NC	Charles Douglas Phillips, #17067	Orlando, FL
Diane Battles, #25025	King, NC	David Steven Hodges, #13214	Winston-Salem, NC	William H. Poche, #28871	Lexington, KY
Lori Ann Benfield, #18456	Charlotte, NC	Hugh Alexander Holmes, #9396	Raleigh, NC	Deborah Veasey Reed, #15685	Raleigh, NC
Sandra Lee Besnoy, #13186	Charlotte, NC	Earl Ray Honeycutt, Jr., #16744	Angier, NC	Brent Edward Reel, #26826	Huntersville, NC
Donna M. Blackman, #21271	Mitchellville, MD	Ronnie Elgin Howard, #20728	Holly Springs, NC	Phillip Bradley Roberts, #22489	Sherrills Ford, NC
Barbara M. Bovine, #27109	Chino, CA	Lee E. Isaacson, #20363	Bethesda, MD	Stephanie Bell Rogers, #26902	Boston, MA
Steven Robert Bower, #21364	Germany	Alice A. Johnston, #26766	Oriental, NC	Susan Thompson Rose, #19535	Charlotte, NC
Anne Naful Boyd, #22755	Atlanta, GA	David Neal Jones, #14311	Raleigh, NC	John Robert Rowe, Jr., #28190	Brevard, NC
Cynthia C. Boykin, #15695	Burlington, NC	Harold Ernest Jones, Jr., #14544	Raleigh, NC	Cynthia Knox Rudy, #20649	Galax, VA
Allison Edmundson Bradsher, #24525	Raleigh, NC	Clarence Richard Jordan, Jr., #15995	Matthews, NC	Ronald Clyde Ryninger, Jr., #13251	Fort Wayne, IN
John Broughton Brantley, #23243	Columbia, SC	Dena Roberts Jordan, #14608	Tullahoma, TN	Raniel Saludo, #23766	Kettering, OH
Eric Paul Brashwitz, #27668	Cary, NC	Diane Scobie Joyce, #19353	Cary, NC	Darrell Ray Scarbrough, #28876	Mooreville, NC
Donald George Braun, Jr., #19727	East Amherst, NJ	Paul Joyce, #23750	Charlotte, NC	George Alton Sealey, #13253	Clemmons, NC
Daniel Carlton Breeden, Jr., #15163	Spartanburg, SC	Michael Verlon Joynner, #10960	Greenville, NC	Donald R. Senior, #17135	Charlotte, NC
Gregory Hampton Briley, #17149	Raleigh, NC	Atsushi Kawada, #28856	Charlotte, NC	Joseph Sequeira, #26687	Charlotte, NC
Kathryn Murphy Cando, #28386	Wilmington, NC	Michael Dean Keenan, #26667	Overland Park, KS	Sandra Edwards Shirley, #20652	San Antonio, TX
Jennifer Lawrence Cassidy, #23159	Fort Mill, SC	Matthew Gareth Keene, #22959	Reston, VA	Meredith Albright Shorkey, #13029	Charlotte, NC
Elizabeth Annette Catlin, #25858	Rutherford, NJ	Sandra Carroll Kemp, #23792	Cary, NC	Laurita R. Sirimongkhon, #20288	Whitsett, NC
Brian Patrick Cavin, #26412	Thompsons Station, TN	William Gip Kimball, #7809	Charlotte, NC	Elizabeth Rosenbaum Smith, #22626	Summerfield, NC
Barry Dale Church, #18848	Jamestown, NC	James Arthur King, II, #8452	Apex, NC	Douglas Wayne Sokolowski, #24448	Salisbury, NC
Gary Scott Cline, #15170	Cramerton, NC	Robert Edwards King, #2725	Vero Beach, FL	Philip Adams Sorrell, #20799	Belmont, NC
Edward Lockwood Cornwell, #14564	High Point, NC	Mrs. Mary Ann Kirchner, #23355	Charlotte, NC	Christopher C. Souther, #26872	Charlotte, NC
Patricia Lee Cortes, #22247	High Point, NC	Karen Klappenbach, #21076	Forest City, NC	Catherine Ellen Stewart, #20080	Houston, TX
Donna Tatham Council, #17214	Harrisburg, NC	Tina Marie Kneisel, #23663	Winston-Salem, NC	Gwendolyn Griffith Stott, #24484	Raleigh, NC
Charles David Crawford, #13413	Piedmont, SC	Paul Edward Kurzeja, #29186	Charlotte, NC	Keith Hall Strohecker, #21828	Moseley, VA
Thomas Brice Crawford, Jr., #15281	Weddington, NC	Tyler Earl Baxter Largey, #23666	Medford, NJ	David Andrew Swintosky, #24840	Raleigh, NC
Patricia Ann Crews, #17215	Oxford, NC	Christopher Alan Lawing, #17039	Concord, NC	Bradenton Tahan, #28467	Davie, FL
Steven Judson Crowell, #12739	Plaftown, NC	Erman Eugene Lepley, Jr., #13360	Charlotte, NC	Jeffery Blane Taylor, #17434,	Alexandria, VA
Henry Gundry Crowgey, II, #8831	Taylorsville, NC	Jan I. Letendre, #14157	Bryson City, NC	Joe Franklin Teague, Jr., #21286	Charlotte, NC
John Leslie Cutler, #27585	Denver, CO	Jennifer LiVecchi, #28575	Charlotte, NC	Amy Bratton Thomas, #27657	Raleigh, NC
Heather Gourley Davis, #20696	Greensboro, NC	Mrs. Lora Benfield Lipe, #18372	Denver, NC	Kimberly Bisson Thompson, #28174	Charlotte, NC
Barbara A. Dolan, #16780	Fort Mill, SC	Ginger Walsh Long, #28279	Chapel Hill, NC	Candace Sandra Macomber Tobin, #13757	Peabody, MA
Charles Kern Eaker, #24899	Boston, MA	Albert William Ludlam, Jr., #14633	Raleigh, NC	Sherry Marie Tonner, #25821	Sophia, NC
Jeffrey Carl Eidson, #15934	Elkin, NC	William Arthur Lundstrom, #27796	Atlanta, GA	Michael Joseph Tracey, #24013	Matthews, NC
Hayxa Escobar, #28253	Fort Lauderdale, FL	Patricia K. Major, #23326	Paintsville, KY	Eura Tunstall, #18817	Charlotte, NC
Danial Max Evilsizer, #13815	Bennettsville, SC	Tracey Phillips Mason, #23305	Waynesville, NC	Joyce Liner Tynes, #14462	Raleigh, NC
Edwin Dean Ferguson, #2464	Charlotte, NC	Ronald L. McCarter, #27900	Spartanburg, SC	Julie Mills Upchurch, #26832	Cedar Grove, NC
David Brooks Ferrell, #14929	Greensboro, NC	Cody LeGrant McKinney, #19585	Spruce Pine, NC	Valerie Jean Vetter, #27869	Los Angeles, CA
Brandy Tenille Fleming, #28690	Charlotte, NC	J. Lewis McKnight, Jr., #22472	Charlotte, NC	Elbert Vinson, #26876	Hope Mills, NC
Harry Wayne Floyd, Jr., #18587	Charlotte, NC	Richard Lee McRae, #10383	Charlotte, NC	Judith Taylor Von Thron, #13666	Brentwood, TN
Kathryn Ellen Forster, #27781	Candler, NC	Jason Michael Meggs, #28435	Charlotte, NC	Lisa A. Vulinec, #18897	Cary, NC
Cheryl Lowndes Frazier, #15067	Cary, NC	William Floyd Melton, Jr., #18957	Greensboro, NC	Suzanne Wall, #15448	Asheville, NC
Mrs. Kathryn Gray Fried, #23522	Robbinsville, NC	Steven Jerome Mersch, #18431	Concord, NC	Gary Winford Walters, #19096	Moselle, MS
Alex Justin Fritz, #24797	Blacksburg, VA	Tina Michelle Meyer, #26869	Charlotte, NC	Patrick Perry Walters, #11966	Nashville, TN
Steven John Frost, #24957	Greensboro, NC	Tammy Lee Mickey, #22191	Sumter, SC	Lee Davis Weddle, #4356	Wilmington, NC
Philip Christopher Garriss, #17875	Sanford, NC	Lori A. Miller, #24291	Arlington Heights, IL	Traci Kay Weiner, #19428	Hottokus, NJ
Christopher Robert Gebbia, #28694	Jacksonville Beach, FL	Victor Mike Ted Modic, #20521	Charlottesville, VA	Jeffrey Scott Weir, #24640	Raleigh, NC
Jennifer Plemmons Gibson, #19323	Raleigh, NC	Eric Walter Montgomery, #14595	Greensboro, NC	Harry Ramsey White, III, #23581	Charlotte, NC
Thomas Stewart Gibson, #11839	Rocky Mount, NC	Horace Elliott Montieth, Jr., #13909	Hampstead, NC	Michael Allyn Wiechart, #20086	Franklin, TN
Anthony Brian Goff, #26632	Cherryville, NC	Richard Scot Morgan, #23057	Greensboro, NC	John Fletcher Wilson, #21292	Atlanta, GA
Larry Dean Gragg, #25179	Lenoir, NC	David Henry Mosier, Jr., #22062	Pinehurst, NC	Mary Sue Winfrey, #17986	Oak Island, NC
Henry Garland Granger, III, #11776	Greensboro, NC	Richard W. Newman, #22826	High Point, NC	Roger Dale Woody, #14656	Shelby, NC
James Raymond Gummow, Jr., #20827	Wilmington, NC	James Seth Ogburn, #17883	Henderson, NC	Homer Quay Youngblood, #11968	Charlotte, NC
Douglas E. Hale, #12143	New Bern, NC	Patricia Ruth Ogden, #25728	Carlsbad, CA		
Frances Hunter Hampton, #11944	Virginia Beach, VA	Brian Scott Page, #23269	Winston-Salem, NC		

November 2002 Uniform CPA Exam Proctors

The Board extends its thanks to the following proctors who contributed to the successful administration of the November 2002 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

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Board Meetings

Monday, February 24
Wednesday, March 26
Monday, April 28
Monday, May 19
Monday, June 23
Monday, July 21
Monday, August 25
Monday, September 22
Monday, October 20
Monday, November 24
Friday, December 19

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

**NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**



RESOLUTION

WHEREAS, Barton W. Baldwin, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1994;

WHEREAS, during 2001-2002, he served faithfully and tirelessly as Chairman of the National Association of the State Boards of Accountancy;

WHEREAS, as a leader in the accountancy profession, he is a devoted advocate to the best interest of the public and the profession;

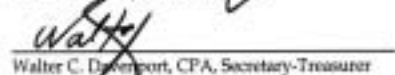
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Barton W. Baldwin for his dedicated service and personal sacrifice to the public interest.

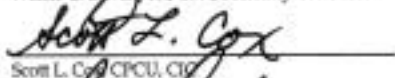
This the 17th day of December 2002.

North Carolina State Board of
Certified Public Accountant Examiners

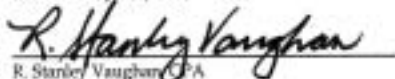

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